

BUDGET PUBLICATION - 2025 - 2026
Required Published Budget Summary Format

Notice is hereby given to the qualified electors of the Beaver Dam Unified School District that the budget hearing will be held at the Educational Services Center, 400 E. Burnett Street, Beaver Dam, on the 27th day of October at 6:00 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 400 E. Burnett Street, Beaver Dam, WI 53916.

*Dated this 8th day of October, 2025
Marge Jorgensen, District Clerk*

GENERAL FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	6,237,218.81	6,798,051.81	6,946,078.01
Ending Fund Balance	6,798,051.81	6,946,078.01	6,946,078.01
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	12,495,440.02	11,699,211.61	12,253,982.00
Inter-district Payments (Source 300 + 400)	1,217,325.20	1,236,090.63	1,213,109.00
Intermediate Sources (Source 500)	48,500.16	53,923.43	59,111.00
State Sources (Source 600)	28,415,105.88	29,321,268.31	28,420,046.00
Federal Sources (Source 700)	3,668,298.89	1,337,347.58	987,626.00
All Other Sources (Source 800 + 900)	505,706.99	182,598.96	50,200.00
TOTAL REVENUES & OTHER FINANCING SOURCES	46,350,377.14	43,830,440.52	42,984,074.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	19,942,633.48	20,353,783.58	20,483,169.20
Support Services (Function 200 000)	17,411,663.14	14,712,181.87	14,218,562.93
Non-Program Transactions (Function 400 000)	8,435,247.52	8,616,448.87	8,282,341.87
TOTAL EXPENDITURES & OTHER FINANCING USES	45,789,544.14	43,682,414.32	42,984,074.00

SPECIAL PROJECTS FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	659,173.21	793,171.91	771,147.58
Ending Fund Balance	793,171.91	771,147.58	728,647.58
REVENUES & OTHER FINANCING SOURCES	9,274,284.95	9,400,693.04	9,504,057.00
EXPENDITURES & OTHER FINANCING USES	9,140,286.25	9,422,717.37	9,546,557.00

DEBT SERVICE FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	3,453,623.33	2,625,436.49	4,608,412.58
Ending Fund Balance	2,625,436.49	4,608,412.58	2,946,845.58
REVENUES & OTHER FINANCING SOURCES	5,335,682.06	6,045,346.10	7,029,192.00
EXPENDITURES & OTHER FINANCING USES	6,163,868.90	4,062,370.01	8,690,759.00

CAPITAL PROJECTS FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	0.00	25,000.00	23,933,997.95
Ending Fund Balance	25,000.00	23,933,997.95	49,059,997.95
REVENUES & OTHER FINANCING SOURCES	25,000.00	27,135,826.09	65,026,000.00
EXPENDITURES & OTHER FINANCING USES	0.00	3,226,828.14	39,900,000.00

FOOD SERVICE FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	1,162,765.03	1,211,595.10	1,294,308.83
Ending Fund Balance	1,211,595.10	1,294,308.83	1,197,971.15
REVENUES & OTHER FINANCING SOURCES	2,000,479.83	2,236,299.44	2,205,000.00
EXPENDITURES & OTHER FINANCING USES	1,951,649.76	2,153,585.71	2,301,337.68

COMMUNITY SERVICE FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	1,873,949.85	1,944,561.77	2,405,006.89
Ending Fund Balance	1,944,561.77	2,405,006.89	1,799,429.80
REVENUES & OTHER FINANCING SOURCES	1,010,272.50	1,300,000.00	1,000,000.00
EXPENDITURES & OTHER FINANCING USES	939,660.58	839,554.88	1,605,577.09

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
GROSS TOTAL EXPENDITURES -- ALL FUNDS	63,985,009.63	63,387,470.43	105,028,304.77
Interfund Transfers (Source 100) - ALL FUNDS	5,313,589.73	5,312,317.36	4,697,104.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	58,671,419.90	58,075,153.07	100,331,200.77
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-1.02%	72.76%

PROPOSED PROPERTY TAX LEVY

Levy Summary	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
General Fund	\$11,638,418	\$11,063,667	\$11,587,899
Referendum Debt Service Fund	\$4,617,769	\$5,016,369	\$6,230,807
Non-Referendum Debt Service Fund	\$703,310	\$703,570	\$745,385
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$1,000,000	\$1,300,000	\$1,000,000
Prior Year Levy Chargeback	\$0	\$0	\$0
Other Levy	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$17,959,497	\$18,083,606	\$19,564,091
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		0.69%	8.19%